

**REMARKS/ARGUMENTS**

Claim 45 has been amended to be in independent form. Claims 37-39, 41, 42, 46, and 47 have been amended to depend from claim 45.

The specification has been amended on p. 6 and 24 to update the status of the co-pending application mentioned by serial number.

The Office Action mailed April 19, 2006, has been received and reviewed. Claims 35, 37-42, 44-55 and 57 are currently pending in the application. Claims 35, 37-42, 44, 46-55 and 57 stand rejected. Claim 45 has been objected to as being dependent upon a rejected base claim, but the indication of allowable subject matter in this claim is noted with appreciation. Applicants have canceled claims 35, 40, 44, 48-55, and 57 without prejudice or disclaimer to the filing of one or more continuation applications that includes the subject matter thereof.

Applicants have amended claims 37-39, 41, 42, and 45-47 and respectfully request reconsideration of the application as amended herein.

**35 U.S.C. § 112 Claim Rejections**

Claims 51-55 and 57 stand rejected under 35 U.S.C. § 112, first paragraph, as containing subject matter which was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventor(s), at the time the application was filed, had possession of the claimed invention. Applicants have canceled these claims, rendering moot this rejection.

**35 U.S.C. § 103(a) Obviousness Rejections**

Obviousness Rejection Based on WO 99/44623 to Artman *et al.* in view of U.S. Patent No. 4,571,333 to Hsiao *et al.*

Claims 35, 37-39, 41, 42, 47, 51-54, and 57 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over WO 99/44623 to Artman *et al.* ("Artman") in view of U.S. Patent No. 4,571,333 to Hsiao *et al.* ("Hsiao"). Applicants have canceled claims 35, 51-54, and 57, rendering moot the rejection as to these claims. Claims 37-39, 41, 42, and 47 are allowable, *inter alia*, as depending from an allowable base claim.

Obviousness Rejection Based on Artman in view of Hsaio and further in view of “Development of Optimal Intestine-Soluble Film-Forming Acetylphthalylcellulose-Based Compositions for Fluidized-Bed Coating of Tablets,” to Groshovy *et al.*, Pharmaceutical Journal, No. 2 (1975)

Claims 40, 44, 46, 48-50, and 55 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Artman in view of Hsiao as applied to claims 35, 37-39, 41, 47, 51-54 and 57 and further in view of “Development of Optimal Intestine-Soluble Film-Forming Acetylphthalylcellulose-Based Compositions for Fluidized-Bed Coating of Tablets,” to Groshovy *et al.* (“Groshovy”) Pharmaceutical Journal, No. 2 (1975). Applicants have canceled claims 40, 44, 48-50, and 55, rendering moot the rejection as to these claims. Claim 46 is allowable, *inter alia*, as depending from an allowable base claim.

#### **Objections to Claims 45/Allowable Subject Matter**

Claim 45 stands objected to as being dependent upon a rejected base claim, but is indicated to contain allowable subject matter and would be allowable if placed in appropriate independent form. In light of the amendments to claim 45, Applicants respectfully submit that amended independent claim 45 is allowable.

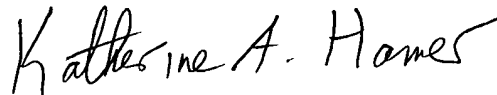
**ENTRY OF AMENDMENTS**

The amendments to claims 37-39, 41, 42, and 45-47 should be entered by the Examiner because the amendments are supported by the as-filed specification and drawings and do not add new matter to the application.

**CONCLUSION**

Claims 37-39, 41, 42, and 45-47 are believed to be in condition for allowance, and an early notice thereof is respectfully solicited. Should the Examiner determine that additional issues remain which might be resolved by a telephone conference, he is respectfully invited to contact Applicants' undersigned attorney.

Respectfully submitted,

A handwritten signature in black ink that reads "Katherine A. Hamer". The signature is written in a cursive, flowing style.

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